Please add the following new claims:

--14. A thermal-acoustic insulation material as in claim 2, which has a bulk density of from 3 kg/m^3 to 10 kg/m^3--.

--15. A thermal-acoustic insulation material as in claim 2, which has a maximum tensile strength of 1.0 g/mm^2 or higher.--

--16. A thermal-acoustic insulation material as in claim 3, which has a maximum tensile strength of 1.0 g/mm^2 or higher.--

--17. A thermal-acoustic insulation material as in claim 2, which has a compression recovery rate of 70% or higher.--

--18. A thermal-acoustic insulation material as in claim 3, which has a compression recovery rate of 70% or higher.--

--19. A thermal-acoustic insulation material as in claim 4, which has a compression recovery rate of 70% or higher.--

--20. A thermal-acoustic insulation material as in claim 2, wherein a minimum tensile strength of the orthogonal direction to said maximum tensile strength is 0.04 times or higher as said maximum tensile strength and, at the same time, a tensile strength of the orthogonal direction to both the direction of said maximum tensile strength and the direction of said minimum tensile strength is 0.76 times or higher as said maximum tensile strength.--

--21. A thermal-acoustic insulation material as in claim 3, wherein a minimum tensile strength of the orthogonal direction to said maximum tensile strength is 0.04 times or higher as said maximum tensile strength and, at the same time, a tensile strength of the orthogonal

direction to both the direction of said maximum tensile strength and the direction of said minimum tensile strength is 0.76 times or higher as said maximum tensile strength.--

--22. A thermal-acoustic insulation material as in claim 4, wherein a minimum tensile strength of the orthogonal direction to said maximum tensile strength is 0.04 times or higher as said maximum tensile strength and, at the same time, a tensile strength of the orthogonal direction to both the direction of said maximum tensile strength and the direction of said minimum tensile strength is 0.76 times or higher as said maximum tensile strength.--

--23. A thermal-acoustic insulation material as in claim 5, wherein a minimum tensile strength of the orthogonal direction to said maximum tensile strength is 0.04 times or higher as said maximum tensile strength and, at the same time, a tensile strength of the orthogonal direction to both the direction of said maximum tensile strength and the direction of said minimum tensile strength is 0.76 times or higher as said maximum tensile strength.--

--24. A thermal-acoustic insulation material as in claim 2, which has a thermal conductivity of 0.039 W/m°C. or lower.--

--25. A thermal-acoustic insulation material as in claim 3, which has a thermal conductivity of 0.039 W/m°C. or lower.--

--26. A thermal-acoustic insulation material as in claim 4, which has a thermal conductivity of 0.039 W/m°C. or lower.--

--27. A thermal-acoustic insulation material as in claim 5, which has a thermal conductivity of 0.039 W/m°C. or lower.--

--28. A thermal-acoustic insulation material as in claim 6, which has a thermal conductivity of 0.039 W/m°C. or lower.--

--29. A thermal-acoustic insulation material as in claim 2, wherein a vertical incident acoustic absorptivity at a frequency of 1000 Hz of said thermal-acoustic insulation material with a thickness of 25 mm is 48% or higher.--

--30. A thermal-acoustic insulation material as in claim 3, wherein a vertical incident acoustic absorptivity at a frequency of 1000 Hz of said thermal-acoustic insulation material with a thickness of 25 mm is 48% or higher.--

--31. A thermal-acoustic insulation material as in claim 4, wherein a vertical incident acoustic absorptivity at a frequency of 1000 Hz of said thermal-acoustic insulation material with a thickness of 25 mm is 48% or higher.--

--32. A thermal-acoustic insulation material as in claim 5, wherein a vertical incident acoustic absorptivity at a frequency of 1000 Hz of said thermal-acoustic insulation material with a thickness of 25 mm is 48% or higher.--

--33. A thermal-acoustic insulation material as in claim 6, wherein a vertical incident acoustic absorptivity at a frequency of 1000 Hz of said thermal-acoustic insulation material with a thickness of 25 mm is 48% or higher.--

--34. A thermal-acoustic insulation material as in claim 7, wherein a vertical incident acoustic absorptivity at a frequency of 1000 Hz of said thermal-acoustic insulation material with a thickness of 25 mm is 48% or higher.--

--35. A thermal-acoustic insulation material as in claim 2, wherein said carbon fibers are produced from anisotropic pitch obtained by polymerizing condensed polycyclic hydrocarbon.--

--36. A thermal-acoustic insulation material as in claim 3, wherein said carbon fibers are produced from anisotropic pitch obtained by polymerizing condensed polycyclic hydrocarbon.--

--37. A thermal-acoustic insulation material as in claim 4, wherein said carbon fibers are produced from anisotropic pitch obtained by polymerizing condensed polycyclic hydrocarbon.--

--38. A thermal-acoustic insulation material as in claim 5, wherein said carbon fibers are produced from anisotropic pitch obtained by polymerizing condensed polycyclic hydrocarbon.--

--39. A thermal-acoustic insulation material as in claim 6, wherein said carbon fibers are produced from anisotropic pitch obtained by polymerizing condensed polycyclic hydrocarbon.--

--40. A thermal-acoustic insulation material as in claim 7, wherein said carbon fibers are produced from anisotropic pitch obtained by polymerizing condensed polycyclic hydrocarbon.--

--41. A thermal-acoustic insulation material as in claim 8, wherein said carbon fibers are produced from anisotropic pitch obtained by polymerizing condensed polycyclic hydrocarbon.--

--42. A method of manufacturing a thermal-acoustic insulation material as in claim 11, wherein a method of accumulating said carbon fibers in said spraying and accumulating step or said accumulating step is characterized by accumulating said carbon fibers by dropping said carbon fibers opened by the air from a height of at least 100 cm or higher onto a plane.--